



STATE OF NORTH DAKOTA  
OFFICE OF STATE TAX COMMISSIONER  
Cory Fong, Commissioner

## Current Corporation Income Tax Rates

**Corporate Income Tax Rates to be used when filing a 2005 North Dakota Form 40 or Form 60:**

**If North Dakota taxable  
income is:**

**The tax is:**

Over	But not over	
\$ 0	\$ 3,000 .....	2.60% of North Dakota taxable income
3,000	8,000 .....	\$78.00 +.... 4.10% of the amount over \$3,000
8,000	20,000 .....	\$283.00 +.... 5.60% of the amount over \$8,000
20,000	30,000 .....	\$955.00 +.. 6.40% of the amount over \$20,000
30,000	.....	\$1,595.00 +.. 7.00% of the amount over \$30,000

- If a corporation elects to use the water's edge method to apportion its income, the corporation will be subject to an additional 3.5% surtax on their North Dakota taxable income.